

**Amendment No. 38 to HB0534**

**Ragan  
Signature of Sponsor**

**AMEND Senate Bill No. 1221**

**House Bill No. 534\***

by adding the following as a new section immediately preceding the effective date section and renumbering the remaining section accordingly:

SECTION \_\_. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) There is exempt from the tax imposed by this chapter any firearm accessories, firearm cleaning supplies, or practice firearm targets purchased by:

(1) An active, honorably discharged, or retired member of the armed forces of the United States or this state;

(2) A currently serving reservist in good standing of any branch of the military;

(3) An active or retired member of the civil air patrol;

(4) A retired or active firefighter, emergency medical technician, or local, state, or federal law enforcement officer;

(5) An active or retired teacher or administrator of a K-12 school; or

(6) An active or retired state employee.

(b) As used in this section:

(1) "Firearm":

(A) Means a weapon designed, made, or adapted to expel a projectile by the action of an explosive or any device readily convertible to that use;

(B) Includes a shotgun, rifle, pistol, or revolver; and

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(C) Does not include an explosive weapon as defined in § 39-17-1301; and

(2) "Firearms accessories":

(A) Means items used in conjunction with or mounted upon a firearm; and

(B) Includes scopes; suppressors; stocks; grips; triggers; speedloaders; clips, magazines, or other ammunition storage devices; lights for target illumination; rail systems; and firearm cases and covers.